Colchester Public Schools
Monthly Two Year Comparison Report
Period Ending December 31, 2025

OBJECT	ACCOUNT DESCRIPTION	DECEMBER 2024		DECEMBER 2025	
		AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE
40111	CERTIFIED PERSONNEL SALARIES	21,728,029.25	98.38%	22,104,464.44	97.24%
40111	CERTIFIED DAILY SUBSTITUTES	104,070.00	69.38%	89,256.14	59.50%
40111	STIPENDS	223,277.61	42.25%	244,747.88	43.46%
40112	CLASSIFIED PERSONNEL SALARIES	6,273,450.36	99.23%	6,474,418.29	97.26%
40112	CLASSIFIED DAILY SUBSTITUTES	85,190.34	53.24%	91,942.60	57.46%
40113	ADDITIONAL STAFF HOURS	25,550.68	64.62%	47,784.15	132.18%
40130	CLASSIFIED OVERTIME	22,623.68	51.65%	21,725.63	60.35%
41210	EMPLOYEE RELATED INSURANCE	3,567,814.87	98.21%	4,170,983.14	99.46%
41220	SOCIAL SECURITY	203,912.11	43.47%	208,128.24	42.56%
41221	MEDICARE	157,941.43	36.03%	162,375.47	35.89%
41230	PENSION	85,362.09	38.96%	88,780.36	34.39%
41250	UNEMPLOYMENT	1,360.00	3.05%	18,588.19	41.68%
41260	WORKERS' COMPENSATION INSURANCE	111,427.50	48.26%	166,950.39	74.17%
41290	OTHER EMPLOYEE BENEFITS	64,824.97	60.82%	93,274.93	100.16%
42323	PROTECTIVE CLOTHING & SAFETY EQUIPMENT	0.00	0.00%	0.00	0.00%
42535	POSTAGE	5,780.57	35.25%	5,005.66	30.44%
42611	INSTRUCTIONAL SUPPLIES	209,289.93	69.27%	237,589.47	72.02%
42613	MAINTENANCE SUPPLIES	50,695.69	65.54%	55,716.01	62.01%
42614	GROUNDS MAINTENANCE SUPPLIES	26,898.14	67.25%	30,240.78	75.60%
42641	TEXTBOOKS	27,849.46	57.59%	17,174.87	52.32%
42642	LIBRARY BOOKS	10,723.53	75.68%	4,485.92	29.91%
42643	PERIODICALS	1,336.62	99.45%	1,649.56	107.04%
42690	OTHER SUPPLIES/MATERIALS	470,229.43	78.92%	533,848.21	84.44%
43320	PROFESSIONAL DEVELOPMENT	16,138.87	29.21%	19,355.14	31.62%
43322	INSTRUCTIONAL PROGRAM IMPROVEMENTS	5,186.05	26.63%	1,975.86	8.91%
43323	PUPIL SERVICES	76,011.90	42.94%	78,596.52	43.11%
43326	PUPIL SERVICES - PUBLIC	151,561.13	75.85%	199,970.88	94.00%
43327	PUPIL SERVICES - PRIVATE	572,874.90	212.45%	183,364.46	78.05%
43510	PUPIL TRANSPORTATION - REGULAR EDUC	1,458,789.77	101.39%	1,530,373.81	100.69%
43510	PUPIL TRANSPORTATION - SPECIAL EDUC	419,099.37	33.33%	934,205.54	72.76%
43510	PUPIL TRANSPORTATION - ALT ED	0.00	0.00%	0.00	0.00%
43511	TECH TRANSPORTATION	(12,600.00)	-9.41%	24,148.23	16.06%
43580	TRAVEL	43,474.24	69.41%	60,046.25	60.80%
43810	DUES AND FEES	36,803.18	66.49%	35,973.72	60.11%
44203	LEGAL	45,777.18	38.15%	27,791.10	27.79%
44215	FACILITY RENTAL	0.00	0.00%	0.00	0.00%
44330	OTHER PROFESSIONAL TECHNICAL SERVICES	240,045.81	47.54%	259,612.68	52.25%
44340	FINANCIAL MANAGEMENT SERVICES	65,596.15	100.00%	68,875.96	100.00%
44520	PROPERTY INSURANCE	92,186.14	50.49%	139,092.50	72.91%
44521	LIABILITY INSURANCE GENERAL	78,446.00	79.91%	88,058.99	84.20%
44522	LIABILITY INSURANCE TRANSPORTATION	922.15	42.83%	1,345.47	75.80%
44540	ADVERTISING	2,221.00	212.33%	440.76	41.19%
44550	PRINTING	11,210.50	62.47%	4,629.71	30.86%
44561	TUITION - VO-AG	67,274.78	54.78%	63,317.10	50.78%
44561	TUITION - PUBLIC	483,950.48	70.74%	795,246.41	123.51%
44562	TUITION - PRIVATE	1,672,398.51	100.86%	1,361,784.81	89.79%
44563	TUITION - SAP OTHER	0.00	0.00%	0.00	0.00%
44566	TUITION - MAGNET SCHOOLS	38,627.00	37.29%	67,068.00	111.23%
44590	OTHER PURCHASED SERVICES	42,953.64	85.42%	39,887.10	78.08%
44610	CURRICULUM IMPLEMENTATION	26,816.90	67.04%	25,911.48	64.78%
44815	SOFTWARE LICENSING & SUPPORT	362,878.20	73.96%	450,443.89	80.68%
45411	WATER/SEWER	9,063.56	13.53%	9,312.28	13.13%
45530	TELEPHONES	52,185.90	60.16%	58,744.70	50.98%
45620	HEAT ENERGY SUPPLIES	49,951.48	12.26%	75,059.56	22.57%
45622	ELECTRICITY	392,512.59	47.62%	325,916.13	35.96%
45623	PROPANE	0.00	0.00%	318.55	42.47%
45626	GASOLINE - MAINTENANCE VEHICLES	683.02	50.41%	624.26	51.51%

45627	TRANSPORTATION SUPPLIES	38,768.23	25.10%	48,799.00	39.51%
46410	RECYCLING	16,822.22	38.19%	16,895.43	36.53%
46420	CLEANING/REPAIRING MAINTENANCE	120,505.37	59.11%	168,801.25	57.67%
46430	EQUIPMENT CONTRACTS - OFFICE	80,466.02	81.28%	80,315.23	78.70%
46430	EQUIPMENT CONTRACTS - FACILITIES	104,736.39	64.41%	140,970.31	85.79%
46431	VEHICLE MAINTENANCE	1,747.81	58.26%	0.00	0.00%
48730	INSTRUCTIONAL EQUIPMENT	0.00	0.00%	5,648.00	0.00%
48731	NON-INSTRUCTIONAL EQUIPMENT	0.00	0.00%	0.00	0.00%
48733	FURNITURE & FIXTURES	10,690.25	55.04%	21,546.42	73.04%
48734	OTHER CAPITAL OUTLAY	199,999.21	288.05%	0.00	0.00%
50205	TRANSFER TO BOE CAPITAL RESERVE	16,990.00	0.00%	0.00	0.00%
50260	TRANSFER TO EDUCATION GRANTS FUND	0.00	0.00%	40,000.00	100.00%
50700	TRANSFER TO DEBT SERVICE FUND	0.00	0.00%	0.00	0.00%
50900	CONTINGENCY	0.00	0.00%	0.00	0.00%
	TOTAL	**39,832,974.35**	**87.40%**	**42,323,597.82**	**89.48%**